

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA**

In Re:

Edward Lyle Gross and
Nellie Daune Roberts,

Debtors,

BANKRUPTCY CASE NO. 02-94367-GFK
CHAPTER 7

Michael S. Dietz, Trustee of the Bankruptcy
Estate of Edward L. Gross and Nellie Daune
Roberts,

Plaintiff,

vs.

ADVERSARY CASE NO. 03-3114

Edward L. Gross and Nellie Daune Roberts,

Defendants.

DEFENDANTS' EXHIBIT LIST

The Great-West Life Assurance Company,

Plaintiff,

vs.

ADVERSARY CASE NO. 03-3090

Edward L. Gross and Nellie Daune Roberts,

Defendants.

DEFENDANTS' EXHIBIT "A": *FOR ILLUSTRATIVE PURPOSES ONLY.*

Income and Expenses Spreadsheet, dated July 1, 2002 through July 31, 2002

DEFENDANTS' EXHIBIT "B": *FOR ILLUSTRATIVE PURPOSES ONLY.*

Income and Expenses Spreadsheet, dated August 1, 2002 through August 31, 2002

DEFENDANTS' EXHIBIT "C": *FOR ILLUSTRATIVE PURPOSES ONLY.*

Income and Expenses Spreadsheet, dated September 1, 2002 through September 30, 2002

DEFENDANTS' EXHIBIT "D": *FOR ILLUSTRATIVE PURPOSES ONLY.*

Income and Expenses Spreadsheet, dated October 1, 2002 through October 31, 2002

DEFENDANTS' EXHIBIT "E": *FOR ILLUSTRATIVE PURPOSES ONLY.*

Income and Expenses Spreadsheet, dated November 1, 2002 through November 30, 2002

DEFENDANTS' EXHIBIT "F": *FOR ILLUSTRATIVE PURPOSES ONLY.*

Income and Expenses Spreadsheet, dated December 1, 2002 through December 18, 2002

DEFENDANTS' EXHIBIT "G":

- G1:** CIBC Personal Line of Credit Statement for Account Number 00059-35-99531, dated July 11, 2002;
- G2:** CIBC Personal Line of Credit Statement for Account Number 00059-39-65031, dated July 11, 2002;
- G3:** CIBC Personal Line of Credit Statement for Account Number 00059-39-65031, dated July 26, 2002;
- G4:** MBNA Canada Platinum Plus Credit Card Statement for Account Number 5491 9800 1221 7574, dated July 2002;
- G5:** The Canadian Medical Protective Association Statement of Account, dated 02/17/2003;
- G6:** Canada Trust Deposit Account History Financial Enquiry Statement for Account Number 0511795 MBA, dated 11/01/2001 to 12/18/2002, pages 9 and 10 of 10;
- G8:** Canada Trust Statement for Account Number 511795, dated July 31, 2002 to August 30, 2002, page 1 of 1;
- G9:** Copy of front and back of The Toronto-Dominion Bank Money Order made payable to M. Gross in the amount of \$3,350.00 CAD, dated July 30, 2002;
- G10:** CIBC Statement for Account Number 72-75536, dated July 15, 2002;
- G11:** CIBC Statement for Account Number 72-75536, dated August 15, 2002;
- G12:** Witten LLP Statement of Monies Received and Disbursed in sale of 20215-5 Avenue SW, Edmonton, AB property from Daune Roberts to Ian Murray and Patricia Murray (Bates Stamped 000418);
- G13:** Copy of CIBC Credit Form, dated July 26, 2002. \$2,593.05 CAD credited to Account Number 33-11511. Creditor: E. Lyle Gross Professional Corporation;
- G14:** Copy of CIBC Credit Form, dated July 26, 2002. \$12,559.76 CAD credited to Account Number 72-75536. Creditor: Edward Gross or Daune Roberts;
- G15:** Copy of front of CIBC International Money Order made payable to Duane and Lyle Gross in the amount of \$160.50 CAD, dated July 26, 2002; and copy of CIBC Credit Form, dated August 01, 2002. \$160.50 CAD credited to Account Number 72-75536. Creditor: Dr. L. Gross;
- G16:** Copy of bank printout showing balances in Account Number 72-75536 and Account Number 33-11511, dated July 26, 2002;
- G17:** First Federal Statement for Account Number 1649000062, dated 7/28/02, pages 1 and 2 of 2;
- G18:** First Federal Statement for Account Number 1649000062, dated 8/28/02, page 1 of 2;
- G19:** Copy of front and back of Personal Check Number 1013, drawn on First Federal;
- G20:** Copy of front and back of Personal Check Number 1045, drawn on First Federal;
- G21:** Copy of front and back of Personal Check Number 1046, drawn on First Federal;
- G22:** Copy of front and back of Personal Check Number 1047, drawn on First Federal;

- G23:** Copy of front and back of Electronic Check, made payable to Waste Management in the amount of \$56.86 USD, dated July 12, 2002;
- G24:** Copy of front and back of Personal Check Number 1129, drawn on First Federal;
- G25:** Copy of front and back of Personal Check Number 1130, drawn on First Federal;
- G26:** Copy of front and back of Personal Check Number 1131, drawn on First Federal;
- G27:** CIBC Statement of Account for Account Number 33-1151, dated July 31, 2002

DEFENDANTS' EXHIBIT "H":

- H1:** The Canadian Medical Protective Association Statement of Account, dated 02/17/2003;
- H2:** Buckley & Jensen Invoice, Invoice Number 21267, dated September 4, 2002;
- H3:** CIBC Statement for Account Number 72-75536, dated August 15, 2002;
- H4:** CIBC Statement for Account Number 72-75536, dated September 16, 2002;
- H5:** Witten LLP Statement of Monies Received and Disbursed in sale of 20215-5 Avenue SW, Edmonton, AB property from Daune Roberts to Ian Murray and Patricia Murray (Bates Stamped 000418);
- H6:** Copy of front of CIBC International Money Order made payable to Duane and Lyle Gross in the amount of \$160.50 CAD, dated July 26, 2002; and copy of CIBC Credit Form, dated August 01, 2002. \$160.50 CAD credited to Account Number 72-75536. Creditor: Dr. L. Gross;
- H7:** CIBC Statement for Account Number 33-11511, dated August 31, 2002;
- H8:** CIBC Statement for Account Number 33-11511, dated September 30, 2002;
- H9:** Canada Trust Statement for Account Number 511795, dated July 31, 2002 to August 30, 2002, page 1 of 1;
- H10:** MBNA Canada Platinum Plus Credit Card Statement for Account Number 5491 9800 1221 7574, dated September 2002;
- H11:** CIBC Aerogold Credit Card Statement for Account Number 4500 6000 0001 1662, statement period 08.29.02 to 09.27.02;
- H12:** First Federal Statement for Account Number 1649000062, dated 8/28/02, pages 1 and 2 of 2;
- H13:** First Federal Statement for Account Number 1649000062, dated 9/27/02, page 1 of 2;
- H14:** Copy of front and back of Personal Check Number 1048, drawn on First Federal;
- H15:** CIBC U.S. Dollar Visa Credit Card Statement for Account Number 4789 8615 9029 2565, statement period August 15, 2002 to September 16, 2002;
- H16:** Venture Computer Systems Invoice, Invoice Number 087269, dated 8/13/02;
- H17:** Copy of front and back of Personal Check Number 1050, drawn on First Federal;
- H18:** Copy of front and back of Personal Check Number 1051, drawn on First Federal;
- H19:** Copy of front and back of Personal Check Number 1052, drawn on First Federal;
- H20:** Copy of front and back of Personal Check Number 1053, drawn on First Federal;
- H21:** Copy of front and back of Personal Check Number 1054, drawn on First Federal;
- H22:** MBNA America Barnes & Noble Credit Card Statement for Account Number 5490 9934 1924 1296, dated August 2002;
- H23:** MNBA America Barnes & Noble Platinum Plus Credit Card Statement for Account Number 5490 9934 1924 1296, dated September 2002

DEFENDANTS' EXHIBIT "I":

- I1:** The Canadian Medical Protective Association Statement of Account, dated 02/17/2003;
- I2:** CIBC Statement for Account Number 33-11511, dated September 30, 2002;
- I3:** Copy of CIBC Credit Form, dated September 12, 2002. \$4,000.00 CAD credited to Account Number 33-11511. Creditor: E. Lyle Gross Professional Corporation;
- I4:** CIBC Statement for Account Number 72-75536, dated September 16, 2002;
- I5:** CIBC Statement for Account Number 72-75536, dated October 15, 2002;
- I6:** First Federal Statement for Account Number 1649000062, dated 9/27/02, pages 1 and 2 of 2;
- I7:** First Federal Statement for Account Number 1649000062, dated 10/28/02, page 1 of 2;
- I8:** Copy of front and back of Personal Check Number 1049, drawn on First Federal;
- I9:** Copy of front and back of Personal Check Number 1132, drawn on First Federal;
- I10:** Copy of front and back of Personal Check Number 1138, drawn on First Federal;
- I11:** Copy of front and back of Personal Check Number 1060, drawn on First Federal;
- I12:** Copy of front and back of Personal Check Number 1014, drawn on First Federal;
- I13:** Copy of front and back of Personal Check Number 1058, drawn on First Federal;
- I14:** Copy of front and back of Personal Check Number 1134, drawn on First Federal;
- I15:** Copy of front and back of Personal Check Number 1135, drawn on First Federal;
- I16:** Copy of front and back of Personal Check Number 1137, drawn on First Federal;
- I17:** Copy of front and back of Personal Check Number 1176, drawn on First Federal;
- I18:** Copy of front and back of Personal Check Number 1015, drawn on First Federal;
- I19:** Copy of front and back of Personal Check Number 1061, drawn on First Federal;
- I20:** Copy of front and back of Personal Check Number 1016, drawn on First Federal;
- I21:** Copy of CIBC Deposit Form, dated September 10, 2002. \$3,500.00 USD (\$5,425.00 CAD) deposited to Account Number 72-75536. Depositor: Daune Roberts;
- I22:** Canada Trust Statement for Account Number 0511795 MBA, dated 11/01/2001 to 12/18/2002, pages 12 and 13 of 15;
- I23:** Copy of front and back of Personal Check Number 1017, drawn on First Federal;
- I24:** ATCO Gas Billing Statement for Account Number 01 0624433 1 01 84, dated August 27, 2002;
- I25:** CIBC Aerogold Credit Card Statement for Account Number 4500 6000 0001 1662, statement period 08.29.02 to 09.27.02;
- I26:** Copy of front and back of Personal Check Number 1059, drawn on First Federal;
- I27:** Copy of front and back of Personal Check Number 1178, drawn on First Federal;
- I28:** Buckley & Jensen Invoice, Invoice Number 21346, dated October 3, 2002;
- I29:** Copy of front and back of Personal Check Number 1020, drawn on First Federal;
- I30:** MBNA America Barnes & Noble Platinum Plus Credit Card Statement for Account Number 5490 9934 1924 1296, dated October 2002;
- I31:** Copy of front and back of Personal Check Number 1021, drawn on First Federal;
- I32:** CIBC U.S. Dollar Visa Credit Card Statement for Account Number 4789 8615 9029 2565, statement period August 15, 2002 to September 16, 2002

DEFENDANTS' EXHIBIT "J":

- J1:** CIBC Statement for Account Number 33-11511, dated October 31, 2002;
- J2:** CIBC Statement for Account Number 72-75536, dated October 15, 2002;
- J3:** CIBC Statement for Account Number 72-75536, dated November 6, 2002;
- J4:** Copy of CIBC Credit Form, dated October 18, 2002. \$22,140.44 CAD credited to Account Number 72-75536. Creditor: Edward Gross or Daune Roberts;
- J5:** Copy of CIBC Transfer Form, dated October 18, 2002. \$3,120.00 CAD transferred from Account Number 72-75536 and credited to Account Number 33-11511. Transferor: E. Lyle Gross Professional Corporation;
- J6:** Canada Trust Statement for Account Number 511795, dated September 30, 2002 to October 31, 2002, page 1 of 1;
- J7:** CIBC Aerogold Credit Card Statement for Account Number 4500 6000 0001 1662, statement period 09.28.02 to 10.28.02, pages 1 and 2 of 2;
- J8:** CIBC Aerogold Credit Card Statement for Account Number 4500 6000 0001 1662, statement period 10.29.02 to 11.28.02;
- J9:** Toronto Dominion Bank Wire Payment Services Incoming Branch Confirmation, dated October 31, 2002;
- J10:** First Federal Statement for Account Number 1649000062, dated 10/28/02, pages 1 and 2 of 2;
- J11:** First Federal Statement for Account Number 1649000062, dated 11/27/02, page 1 of 2;
- J12:** MBNA America Barnes & Noble Platinum Plus Credit Card Statement for Account Number 5490 9934 1924 1296, dated November 2002;
- J13:** Copy of front and back of Personal Check Number 1023, drawn on First Federal;
- J14:** Copy of front and back of Personal Check Number 1181, drawn on First Federal;
- J15:** Copy of front and back of Personal Check Number 1022, drawn on First Federal;
- J16:** Copy of front and back of Personal Check Number 1027, drawn on First Federal;
- J17:** Woods & Company Chartered Accountants Invoice, Invoice Number 3410, dated October 1, 2002;
- J18:** Copy of front and back of Personal Check Number 1029, drawn on First Federal;
- J19:** Copy of front and back of Personal Check Number 1030, drawn on First Federal;
- J20:** Copy of front and back of Personal Check Number 1026, drawn on First Federal;
- J21:** Copy of front and back of Personal Check Number 1028, drawn on First Federal;
- J22:** Copy of front and back of Personal Check Number 1034, drawn on First Federal;
- J23:** The Canadian Medical Protective Association Statement of Account, dated 02/17/2003

DEFENDANTS' EXHIBIT "K":

- K1:** CIBC Statement of Account for Account Number 33-11511, dated November 30, 2002;
- K2:** Canada Trust Statement for Account Number 0511795 MBA, dated 11/01/2001 to 12/18/2002, page 14 of 15;
- K3:** First Federal Statement for Account Number 1649000062, dated 11/27/02, pages 1 and 2 of 2;

- K4:** First Federal Statement for Account Number 1649000062, dated 12/28/02, page 1 of 2;
- K5:** CIBC Statement for Account Number 72-75536, dated November 6, 2002;
- K6:** CIBC Statement for Account Number 72-75536, dated December 13, 2002;
- K7:** Copy of CIBC Currency Exchange Form, dated November 5, 2002. \$500.00 USD converted to \$769.55 CAD. Exchangor: Lyle Gross;
- K8:** Copy of CIBC Credit Form, dated November 5, 2002. \$53,518.74 CAD credited to Account Number 72-75536. Creditor: Lyle Gross;
- K9:** CIBC Aerogold Credit Card Statement for Account Number 4500 6000 0001 1662, statement 10.29.02 to 11.28.02, pages 1 and 2 of 2;
- K10:** CIBC Aerogold Credit Card Statement for Account Number 4500 6000 0001 1662, statement 11.29.02 to 12.30.02;
- K11:** CIBC U.S. Dollar Visa Credit Card Statement for Account Number 4789 8615 9029 2565, statement period October 15, 2002 to November 14, 2002;
- K12:** CIBC U.S. Dollar Visa Credit Card Statement for Account Number 4789 8615 9029 2565, statement period November 15, 2002 to December 16, 2002;
- K13:** Copy of CIBC Debit Form, dated November 5, 2002. \$1,650.65 CAD debited to Account Number 72-75536. Debitor: Edward Gross or Daune Roberts; and Copy of CIBC Credit Form, dated November 5, 2002. \$1,650.65 CAD credited to Account Number 33-11511. Creditor: E. Lyle Gross Professional Corporation.
- K14:** The Canadian Medical Protective Association Statement of Account, dated 02/17/2003;
- K15:** Copy of CIBC Loan Payment Form, dated November 5, 2002. \$52,830.72 CAD paid on Loan Number 59/1812523750 in the name of Edward L. Gross, funds came from Account Number 72-75536;
- K16:** Copy of front and back of Personal Check Number 1033, drawn on First Federal;
- K17:** Copy of front and back of Personal Check Number 1019, drawn on First Federal;
- K18:** Copy of front and back of Personal Check Number 1032, drawn on First Federal;
- K19:** Copy of front and back of Personal Check Number 1084, drawn on First Federal;
- K20:** Mayo Clinic Monthly Statement of Account, dated November 3, 2002;
- K21:** Copy of front and back of Personal Check Number 1037, drawn on First Federal;
- K22:** Copy of front and back of Personal Check Number 002, drawn on Canada Trust;
- K23:** Copy of front and back of Personal Check Number 001, drawn on Canada Trust;
- K24:** Copy of front and back of Personal Check Number 1177, drawn on First Federal;
- K25:** Copy of front and back of Personal Check Number 1082, drawn on First Federal;
- K26:** Copy of front and back of Personal Check Number 1036, drawn on First Federal;
- K27:** Copy of front and back of Personal Check Number 1031, drawn on First Federal

DEFENDANTS' EXHIBIT "L":

- L1:** CIBC Statement for Account Number 72-75536, dated December 13, 2002;
- L2:** Canada Trust Statement for Account Number 0511795 MBA, dated 11/01/2001 to 12/18/2002, pages 14 and 15 of 15;
- L3:** First Federal Statement for Account Number 1649000062, dated 12/28/02, pages 1 and 2 of 2;

- L4:** CIBC U.S. Dollar Visa Credit Card Statement for Account Number 4789 8615 9029 2565, statement period November 15, 2002 to December 16, 2002;
- L5:** Copy of front and back of Personal Check Number 1199, drawn on First Federal;
- L6:** The Canadian Medical Protective Association Statement of Account, dated 02/17/2003;
- L7:** Copy of front and back of Personal Check Number 1018, drawn on First Federal;
- L8:** Copy of front and back of Personal Check Number 1191, drawn on First Federal;
- L9:** Copy of front and back of Personal Check Number 1198, drawn on First Federal;
- L10:** Copy of front and back of The Toronto Dominion Bank Check Number 17648548, made payable to Unum Provident, in the amount of \$3,896.34 CAD;
- L11:** CIBC Aerogold Credit Card Statement for Account Number 4500 6000 0001 1662, statement period 11.29.02 to 12.30.02;
- L12:** Copy of front and back of Personal Check Number 1018, drawn on First Federal

DEFENDANTS' EXHIBIT "M":

Witten, LLP Documents referencing Sale from Roberts to Murray, address 20212 5th Avenue SW, Edmonton, Alberta, dated February 6, 2003 (Bates Stamped 000396 through 000418)

DEFENDANTS' EXHIBIT "N":

2001 U.S. Federal and State Income Tax Returns, prepared by Jeffrey Hazard of RSM McGladrey, Inc.

DEFENDANTS' EXHIBIT "O":

Sunset Delivery Services Invoice on 1971 Jaguar XKE, dated September 17, 2002 (Bates Stamped 000370)

DEFENDANTS' EXHIBIT "P":

Bill of Sale on 1971 Jaguar XKE, dated September 12, 2002 (Bates Stamped 000371)

DEFENDANTS' EXHIBIT "Q":

Bill of Sale on 1953 Austin A40 Sport, dated March 10, 2002 (Bates Stamped 000372)

DEFENDANTS' EXHIBIT "R":

Alberta Vehicle Renewal Notice on 1953 Austin A40 Sport (front and back pages) (Bates Stamped 000373 and 000374)

DEFENDANTS' EXHIBIT "S":

Certificate of Appraisal by John Kruesel; List of Personal Property and each item's appraised value

DEFENDANTS' EXHIBIT "T":

Hight & Randal, Ltd. Personal Jeweler Bankruptcy Jewelry Value Estimate Appraisal, dated April 8, 2003

DEFENDANTS' EXHIBIT "U":

Purchase Agreement between Dr. Lyle Gross and Daune Roberts and Janet I. Flack on 2345 Transit Court SW, Rochester MN property, dated June 1, 2001

DEFENDANTS' EXHIBIT "V":

Citywide Appraisals Appraisal of 2345 Transit Court SW, Rochester, MN property, dated July 19, 2001

DEFENDANTS' EXHIBIT "W":

Documents related to purchase of 2345 Transit Court SW, Rochester, MN property

DEFENDANTS' EXHIBIT "X":

Thatcher Pools & Spas Invoice with hand-written note on it by Debtor/Defendant Dr. Edward Lyle Gross, dated October 28, 2002

DEFENDANTS' EXHIBIT "Y":

Purchase Agreement between Christopher and Gayle Moir and Michael S. Dietz, Chapter 7 Trustee on 2345 Transit Court SW, Rochester, MN property, dated August 7, 2002

DEFENDANTS' EXHIBIT "Z":

Promissory Note to Repay Loan/Loan Security on 1987 Jaguar XJ6, dated November 20, 2002

DEFENDANTS' EXHIBIT "AA":

State of Minnesota Certificate of Title for 1987 Jaguar XJ6 showing Rod Gobell as first secured party

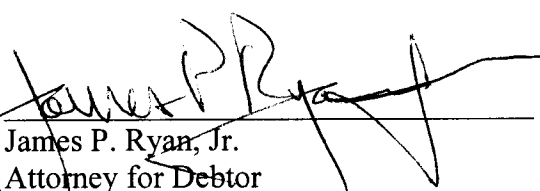
DEFENDANTS' EXHIBIT "BB":

Witten, LLP Documents related to Sale of ELG Holdings, Ltd., dated February 6, 2003

DEFENDANTS' EXHIBIT "CC":

E. Lyle Gross Professional Corporation Financial Statement for the Year Ended April 30, 2002 (Bates Stamped 000360 through 000363)

Dated: July 28, 2004



James P. Ryan, Jr.
Attorney for Debtor
Ryan & Grinde, Ltd.
407 14th Street NW
PO Box 6667
Rochester MN 55903-6667
(507) 282-8118
Attorney Reg. No. 94924

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA

In Re:

Edward Lyle Gross and
Nellie Daune Roberts,

Debtors,

BANKRUPTCY CASE NO. 02-94367-GFK
CHAPTER 7

**UNSWORN DECLARATION
FOR PROOF OF SERVICE**

Michael S. Dietz, Trustee of the Bankruptcy
Estate of Edward L. Gross and Nellie Daune
Roberts,

Plaintiff,

vs.

ADVERSARY CASE NO. 03-3114

Edward L. Gross and Nellie Daune Roberts,
Defendants.

The Great-West Life Assurance Company,
Plaintiff,

vs.

ADVERSARY CASE NO. 03-3090

Edward L. Gross and Nellie Daune Roberts,
Defendants.

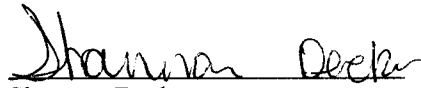
Shannon Decker, employed by Ryan & Grinde, LTD, attorney(s) licensed to practice law in this court, with an office address of 407 14th Street NW, PO Box 6667, Rochester, Minnesota 55903-6667, declares that on July 29, 2004, she served the annexed **DEFENDANTS' EXHIBIT LIST** upon each of the entities named below by mailing to each of them a copy thereof by enclosing the same in an envelope with first class mail postage prepaid and depositing the same in the post office at Rochester, Minnesota, addressed to each at their respective addresses as follows:

MR. MICHAEL DIETZ
DUNLAP AND SEEGER, P.A.
206 SOUTH BROADWAY SUITE #505
PO BOX 549
ROCHESTER, MN 55903-0549

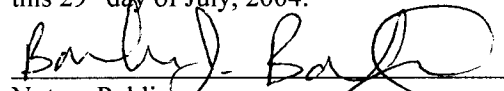
MR. CHRISTOPHER A. SEIDL
ROBINS, KAPLAN, MILLER & CIRESI, L.L.P.
2800 LASALLE PLAZA
800 LASALLE AVENUE
MINNEAPOLIS, MN 55402-2015

US TRUSTEE
1015 US COURTHOUSE
300 SOUTH 4TH STREET
MINNEAPOLIS MN 55415

Dated: July 29, 2004


Shannon Decker

Subscribed and sworn to before me
this 29th day of July, 2004.


Notary Public

